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Successful Candidates in the CPA Examination November 1978

The American Institute of CPAs named seven DH&S accountants as recipients of the Elijah Watt Sells certificate of high distinction for their outstanding performance on the November 1978 Uniform CPA Examination.

They were among 75 accountants who achieved grades high enough to be honored by the AICPA. A total of 54,720 candidates sat for the exam. This figure includes the 397 DH&S people who passed all four sections of the examination.

Two of the seven have learned that their scores were the highest in their respective states, and a third earned the distinction of scoring second in the State of Florida. Two others placed among the top ten in New York State and are being considered for the Haskins Award. An eighth staff member received a silver medal from the Oklahoma Society of CPAs for scoring the second highest grade on the exam in the state.

Doug Benham of our Atlanta office achieved the second highest grade on the exam in the State of Florida. He interned with DH&S in January 1977 and joined the firm full time after graduating summa cum laude from the University of West Florida in Pensacola with a BS in accounting. Doug was awarded the DuPont Scholarship, named "Outstanding Graduate" by the University of West Florida accounting department and given a gold medal for his scholastic achievement by the University of West Florida Foundation.

In addition to her Sells certificate, **Kathy Greif** of the New York office received notification from the New York State Society of CPAs that her exam grades were among the top ten in New York. Kathy earned her BA in history from Eckerd College in St. Petersburg, Florida in 1971. After graduation, she was a social worker in Fairbanks, Alaska. Then from 1972 to 1976 she worked as a research assistant to a consultant epidemiologist and in the research and development department of Norton Sound Health Corporation. In 1976 she enrolled in the Pace University, New York City campus graduate management program for women. Last year she received her MBA in accounting.

Fred Lemke of our Cleveland office received the Charles and Vera Schmidt Award from the Ohio Society of CPAs for earning the highest exam grades in the state. He is a 1979 graduate of Case Western Reserve University with a BS in accounting. Fred was a member of Beta Alpha Psi while attending school. Currently, he is a member of several ornithological societies and of the Kirtland Bird Club. Fred's main interest lies in mathematical audit techniques and computers.

Nancy Ann McDonald of our San Francisco office came to DH&S in September 1978. She holds a BS in business administration from the University of California, Berkeley. Upon graduation last year, she received the Thompson Award, which is given by the business school to the outstanding student. Nancy attended Bakersfield Junior College for two years, where she earned an AS in biological studies and business before going to Berkeley.

Salt Lake City staff accountant **Guy Nickerson**, winner of the Utah CPA Association gold medal for the highest grade on the exam in the state, received his BS in 1977 and his MA in accounting in 1978 from the University of Utah. He was awarded numerous undergraduate scholarships and was president and treasurer of the University of Utah Association for Professional Accountancy. He was also a member of Phi Kappa Phi and Beta Gamma Sigma. The Utah Association of CPAs named Guy the 1977 Accounting Student of the Year. In 1978, Guy was named Dean's Scholar for his excellent graduate work and received the Dean's Award for his outstanding service to the College of Business.

James Reuter, a senior assistant accountant in our Los Angeles office, owned two pro bowling shops before joining DH&S in 1978. While working full time in his stores, Jim earned his BS in accounting from California State University at Northridge. At present he is working on his MS in accounting and information systems at his alma mater. Jim was a member of the Accounting Association at Northridge. His father, Howard Reuter, is a retired partner of our Los Angeles office.

Leilane Sta-Romana of our New York office learned that her exam grades placed her in the top ten in New York State. Leilane, who comes from the Philippines, received her undergraduate degree in economics in 1973 from the University of the Philippines. For two years after graduation Leilane was an economist for the National Economic Development Authority. Then in 1975 her husband had an opportunity to study medicine in the United States. Shortly after her arrival in the States, Leilane enrolled in the Columbia University Graduate School of Business. In 1978 she received her MBA in finance and accounting and joined the firm.

Oklahoma silver medalist **Sandy Rothe** of our Oklahoma City office is a 1978 Oklahoma State University graduate with a BS in accounting. He is a recipient of two undergraduate scholarships. As an active participant in university life, Sandy was a member of Beta Alpha Psi, Beta Gamma Sigma and Delta Tau Delta. He also served on the student government senate and was an ombudsman, acting as liaison between the student government and the university administration.

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